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Customer No.: 20462

Attorney Docket No. PU60707

Confirmation No.: 8356

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:

Patel, et al.

16 January 2009

Serial No.:

10/587,613

Group Art Unit No.: 1626

Filed:

28 July 2006

Examiner:

Y. Chu

For:

Fused Heteroaryl Derivatives and Their Use as p38 Kinase Inhibitors

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

RESPONSE

Dear Sir:

In response to the Examiner's Action mailed 18 November 2008 having a shortened statutory period of 3 months, please enter the following Remarks and Amendments into the record.

Amendments to the Specification are reflected on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims, which begins on page 3 of this paper.

Remarks/Arguments begin on page 10 of this paper.